

Index to Volume 11

Author Index

AVENT Jr., THOMAS W. & GRIMES, GEARY, <i>Inflated Purchase Money Indebtedness in Real Estate and Other Investments</i> ..	99
CHARYK, WILLIAM R., <i>An Overview of the Proposed Section 704 Partnership Allocation Regulations—Implications for Real Estate Partnerships</i>	34
CHARYK, WILLIAM R., <i>The Partnership Corner:</i>	
<i>Personal Guarantees of Partnership Loans—Some Conflicting Recent Developments</i>	269
<i>Practical Problems in Implementing the Proposed Regulations Concerning Nonrecourse Liability</i>	197
<i>Protecting a New Partner's Interest in the Basis of Partnership Assets</i>	363
DENTINO, CHRISTINE, <i>Recapture of the Exchange of Real Property After ERTA</i>	254
GOFF, NEIL M., <i>Continued Judicial Approval of Otey v. Comm'r Provides Significant Planning Opportunities—Part I</i>	211
KLEIN, PAUL E., <i>Tax Workshop:</i>	
<i>Dummy Corporations: Tax Court Recognizes Agency Relationship Where Corporation Set Up to Avoid Usury Laws</i> ..	371
<i>Prepaid Interest on a Purchase Money Installment Sale Is Not Deductible in Year Paid</i>	74
KONOPKA, RAYMOND A., <i>An Economical Method for Managing Single-Family Rental Units</i>	179
LEVIN, MICHAEL A., <i>Recent Developments:</i>	
<i>[A] Home Is Not Where the Deductions Are</i>	377
<i>Hoopengartner and the Melodrama of Preopening Expenses</i>	83
<i>Preopening Expenses and Section 212</i>	85
<i>[The] Reach of Magnuson and Bolker</i>	291

Index to Volume 11

Author Index

AVENT Jr., THOMAS W. & GRIMES, GEARY, <i>Inflated Purchase Money Indebtedness in Real Estate and Other Investments</i> ..	99
CHARYK, WILLIAM R., <i>An Overview of the Proposed Section 704 Partnership Allocation Regulations—Implications for Real Estate Partnerships</i>	34
CHARYK, WILLIAM R., <i>The Partnership Corner:</i>	
<i>Personal Guarantees of Partnership Loans—Some Conflicting Recent Developments</i>	269
<i>Practical Problems in Implementing the Proposed Regulations Concerning Nonrecourse Liability</i>	197
<i>Protecting a New Partner's Interest in the Basis of Partnership Assets</i>	363
DENTINO, CHRISTINE, <i>Recapture of the Exchange of Real Property After ERTA</i>	254
GOFF, NEIL M., <i>Continued Judicial Approval of Otey v. Comm'r Provides Significant Planning Opportunities—Part I</i>	211
KLEIN, PAUL E., <i>Tax Workshop:</i>	
<i>Dummy Corporations: Tax Court Recognizes Agency Relationship Where Corporation Set Up to Avoid Usury Laws</i> ..	371
<i>Prepaid Interest on a Purchase Money Installment Sale Is Not Deductible in Year Paid</i>	74
KONOPKA, RAYMOND A., <i>An Economical Method for Managing Single-Family Rental Units</i>	179
LEVIN, MICHAEL A., <i>Recent Developments:</i>	
<i>[A] Home Is Not Where the Deductions Are</i>	377
<i>Hoopengartner and the Melodrama of Preopening Expenses</i>	83
<i>Preopening Expenses and Section 212</i>	85
<i>[The] Reach of Magnuson and Bolker</i>	291

LEVINE, HOWARD J. GLICKLICH, PETER A., <i>Tax-Free Real Estate Transactions:</i>	
Allowable ITC for Qualified Replacement Property Following Involuntary Conversion	360
Condemnation Rulings Highlight Distinctions Between "Related in Service or Use" Test of Section 1033(a) and "Like-Kind Exchange" Test of Section 1033(g)	72
Contribution of Replacement Assets Purchased After FCC-Certified Sale to Wholly Owned Subsidiary Doesn't Affect Tax-Free Nature of Transaction	361
Multiple-Party Like-Kind Exchanges and Effect of Last-Minute Debt-Restructuring	69
Recent Developments Relating to Like-Kind Exchanges	359
Tax Court Permits Qualifying Like-Kind Exchanges Immediately Before and After Certain Tax-Free Transfers	274
Use of Principal Residence Rollover Provision Permitted on Sale to Related Person, With a Limitation	362
LEWIS, POLLY, <i>Selected Article Digests and Rulings</i>	300, 385
LEWIS, POLLY & LEYDEN, DIANA LYNN, <i>Selected Article Digests and Rulings</i>	93, 202
LIMBERG, STEPHEN T., <i>Bradshaw Provides Support and Guidelines for Capital Gains in Condominium Conversions</i>	328
MARTELL, MARY, <i>Taxation of the Mortgage Pool</i>	347
McGUIRE, JOHN A., <i>Tax Shelters:</i>	
Prepaid Expenses: The Bank Card Cases and Loan Costs ...	367
Time Value of Money Anomalies in Section 483 and Section 1232	281
Tufts: Some Questions Remain Open	61
Wraparound Obligations and Accrued Interest	191
MILLER, JOEL E., <i>Depreciating the Cooperative Apartment</i>	307
MILLER, JOEL E., <i>The Supreme Court Does It Again in Tufts—Right Answer, Wrong Reason</i>	3
THURM, GIL, <i>Washington Tax Watch:</i>	
Fair Tax Act	289
Mortgage Interest Deduction for Clergy and Military	289
Mortgage Revenue Bonds	288
1985 Tax Bill Could Be Much Worse	374
Revenue Enhancement Revisited	78

WENSMAN, MICHAEL J., <i>Sale of a Residence: Gain Rollover Issues Raised by Split Equity Financing</i>	159
YANOWITZ, ALAN J. & PURCELL, ELIZABETH A., <i>Lessee's Improvements: Making the Most of Planning Opportunities</i>	48

Title Index

<i>Bradshaw Provides Support and Guidelines for Capital Gains in Condominium Conversions, Stephen T. Limberg</i>	328
<i>Continued Judicial Approval of Otey v. Comm'r Provides Significant Planning Opportunities—Part I, Neil M. Goff</i>	211
<i>Depreciating the Cooperative Apartment, Joel E. Miller</i>	307
<i>[An] Economical Method for Managing Single-Family Rental Units, Raymond A. Konopka</i>	179
<i>Inflated Purchase Money Indebtedness in Real Estate and Other Investments, Thomas W. Avent Jr. & Geary Grimes</i>	99
<i>Lessee's Improvements: Making the Most of Planning Opportunities, Alan J. Yanowitz & Elizabeth A. Purcell</i>	48
<i>[An] Overview of the Proposed Section 704 Partnership Allocation Regulations—Implications for Real Estate Partnerships, William R. Charyk</i>	34
<i>[The] Partnership Corner, William R. Charyk:</i>	
<i>Personal Guarantees of Partnership Loans—Some Conflicting Recent Developments</i>	269
<i>Practical Problems in Implementing the Proposed Regulations Concerning Nonrecourse Liability</i>	197
<i>Protecting a New Partner's Interest in the Basis of Partnership Assets</i>	363
<i>Recapture on the Exchange of Real Property After ERTA, Christine Dentino</i>	254
<i>Recent Developments, Michael A. Levin:</i>	
<i>[A] Home Is Not Where the Deductions Are</i>	377
<i>Hoopengartner and the Melodrama of Preopening Expenses</i>	83
<i>Preopening Expenses and Section 212</i>	85
<i>[The] Reach of Magnuson and Bolker</i>	292

Sale of a Residence: Gain Rollover Issues Raised by Split Equity Financing, <i>Michael J. Wensman</i>	159
Selected Article Digests and Rulings, <i>Polly Lewis</i>	300, 385
Selected Article Digests and Rulings, <i>Polly Lewis & Diana Lynn Leyden</i>	93, 202
[The] Supreme Court Does It Again in <i>Tufts</i> —Right Answer, Wrong Reason, <i>Joel E. Miller</i>	3
Taxation of the Mortgage Pool, <i>Mary Martell</i>	347
Tax-Free Real Estate Transactions, <i>Howard J. Levine & Peter A. Glicklich</i> :	
Allowable ITC for Qualified Replacement Property Following Involuntary Conversion	360
Condemnation Rulings Highlight Distinctions Between "Related in Service or Use" Test of Section 1033(a) and "Like-Kind Exchange" Test of Section 1033(g)	72
Contribution of Replacement Assets Purchased After FCC-Certified Sale to Wholly Owned Subsidiary Doesn't Affect Tax-Free Nature of Transaction	361
Multiple-Party Like-Kind Exchanges and Effect of Last-Minute Debt-Restructuring	69
Recent Developments Relating to Like-Kind Exchanges	359
Tax Court Permits Qualifying Like-Kind Exchanges Immediately Before and After Certain Tax-Free Transfers	274
Use of Principal Residence Rollover Provision Permitted on Sale to Related Person, With a Limitation	362
Tax Shelters, <i>John A. McGuire</i> :	
Prepaid Expenses: The Bank Card Cases and Loan Costs ..	367
Time Value of Money Anomalies in Section 483 and Section 1232	281
<i>Tufts</i> : Some Questions Remain Open	61
Wraparound Obligations and Accrued Interest	191
Tax Workshop, <i>Paul E. Klein</i> :	
Dummy Corporations: Tax Court Recognizes Agency Relationship Where Corporation Set Up to Avoid Usury Laws ..	371
Prepaid Interest on a Purchase Money Installment Sale Is Not Deductible in Year Paid	74

Washington Tax Watch, *Gil Thurm*:

Fair Tax Act	289
Mortgage Interest Deduction for Clergy and Military	289
Mortgage Revenue Bonds	288
1985 Tax Bill Could Be Much Worse	374
Revenue Enhancement Revisited	78

Index to Book Reviews

Real Estate Investment: Strategy, Analysis, Decisions, <i>Stephen A. Pyhrr</i> & <i>James R. Cooper</i> , reviewed by <i>Nathan Schloss</i>	303
--	-----

**Why Property Prices Are Going
Through the Roof**

"If anyone loves inflation, it is probably people deeply involved with real estate. And while inflation in the nation as a whole remains hobbled, there are signs that it is alive and starting to kick in the real estate sector. The 'have money, must spend' mentality of many lending institutions, combined with favorable tax treatment and the poor showing of the stock market, is sending a lot more dollars in pursuit of investment property. Naturally, prices for properties are being bid up."

—*Business Week*
February 27, 1984

